

111TH CONGRESS  
1ST SESSION

# S. 492

To amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board, commission, or committee from social security tax coverage.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 26, 2009

Mr. JOHNSON (for himself and Mr. THUNE) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board, commission, or committee from social security tax coverage.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Local Officials Tax  
5       Relief Act of 2009”.

1 **SEC. 2. EXEMPTION OF CERTAIN LOCAL GOVERNING**  
 2 **BOARD EMPLOYMENT FROM SOCIAL SECU-**  
 3 **RITY TAX COVERAGE.**

4 (a) AMENDMENT TO SOCIAL SECURITY ACT.—Sec-  
 5 tion 210(a)(7)(F) of the Social Security Act (42 U.S.C.  
 6 410(a)(7)(F)) is amended by striking “or” at the end of  
 7 clause (iv), by adding “or” at the end of clause (v), and  
 8 by inserting after clause (v) the following new clause:

9 “(vi) by any elected or appointed  
 10 member of a general governing board, com-  
 11 mission, or committee of any political sub-  
 12 division of a State for any calendar year  
 13 commencing on or after January 1, 2010,  
 14 if the remuneration paid in such calendar  
 15 year for such service is not more than the  
 16 amount in effect for an election official or  
 17 an election worker under clause (iv) for  
 18 such year.”.

19 (b) AMENDMENT TO INTERNAL REVENUE CODE OF  
 20 1986.—Section 3121(b)(7)(F) of the Internal Revenue  
 21 Code of 1986 (defining employment) is amended by strik-  
 22 ing “or” at the end of clause (iv), by adding “or” at the  
 23 end of clause (v), and by inserting after clause (v) the  
 24 following new clause:

25 “(vi) by any elected or appointed  
 26 member of a general governing board, com-

1 mission, or committee of any political sub-  
2 division of a State for any calendar year  
3 commencing on or after January 1, 2010,  
4 if the remuneration paid in such calendar  
5 year for such service is not more than the  
6 amount in effect for an election official or  
7 an election worker under clause (iv) for  
8 such year.”.

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